

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
DOROTHY E. WILCOX )

Appearances:

For Appellant: R. Ernest Brotherton, Attorney at Law

For Respondent: Frank M. Keesling, Franchise Tax Counsel

O P I N I O N

This is an appeal pursuant to Section 20 of the Personal Income Tax Act of 1935 (Chapter 329, Statutes of 1935) from the action of the Franchise Tax Commissioner in denying Appellant's claim for a refund of tax alleged to have been overpaid by her for the taxable year ended December 31, 1936, in the amount of \$57.78.

The issue involved in this appeal is identical with the issue involved in the appeal, this day decided by us, of C. H. Wilcox.. Upon the basis of our decision in that appeal, we must hold that the Commissioner acted improperly in denying the claim for a refund.

O R D E R

Pursuant to the views expressed in the opinion of the Board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the action of Chas. J. McColgan, Franchise Tax Commissioner, in denying the claim of Dorothy E. Wilcox for a refund of personal income tax in the amount of \$57.78 for the taxable year ended December 31, 1936, be and the same is hereby reversed. The Commissioner is hereby directed to give credit to Dorothy E. Wilcox for said amount of \$57.78 paid by said Dorothy E. Wilcox for said year or to refund said amount to said Dorothy E. Wilcox and otherwise to proceed in conformity with this order.

Done at Sacramento, California, this 15th day of November, 1939, by the State Board of Equalization.

Fred E. Stewart, Member  
George R. Reilly, Member  
Harry B. Riley, Member

ATTEST: Dixwell L. Pierce, Secretary